

DEPARTMENT OF SOCIAL SERVICES

744 P Street, Sacramento, CA 95814



September 30, 2000

COUNTY FISCAL LETTER (CFL) 00/01-28

TO: COUNTY WELFARE DEPARTMENT
COUNTY FISCAL OFFICERS
COUNTY AUDITOR/CONTROLLERS
COUNTY PROBATION OFFICERS

SUBJECT: INDIRECT COST RATES (ICRs) FOR FISCAL YEAR (FY) 2000/2001

Reference: CFL 98/99-52

This CFL transmits the ICRs for FY 2000/2001. The ICRs are used to identify the overhead costs associated with support staff who perform support activities for nonwelfare programs with no equivalent casework hours. This CFL provides information concerning the application of ICRs and the claiming of nonwelfare expenditures as follows:

- California Department of Social Services (CDSS) ICRs are developed by the County Financial Analysis Bureau (CFAB) and are based on actual indirect costs (Travel, Space, Space-CCAP, Other Operating Costs, Public Agencies County Cost Allocation Plan (CCAP), and Public/Private Agencies Direct Billed) that were reported as generic for each county for the four quarters of FY 1998/99. The totals were divided by the total direct salary and benefit costs (caseworker, administrative/clerical support and Electronic Data Processing (EDP) staff salaries and benefits). The resulting percentages are each county's individual ICR.
- County Welfare Departments (CWDs) have the option of either using the predetermined ICR developed by the CDSS or developing an ICR specific to the allocable support staff.
- A CWD ICR must be developed in accordance with "The Guide for State and Local Agencies-Cost Principles and Procedures for establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government" (OASC-10).

Indirect Cost Rate CFL
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ICRs are applied to the salary and benefits of support staff performing activities only for nonwelfare programs. The activities are reported as Direct Costs on the County Expense Claim (CEC) using PIN 805068, Nonwelfare, or 806068, Nonwelfare-Non EDP. Counties are reminded that all other nonwelfare activities must be reported in the Nonwelfare Function, which will draw its own overhead through the CEC.

If you have questions regarding this CFL, please contact your Fiscal Policy Bureau Analyst or call (916) 657-3440.

Sincerely,

***Original Document Signed by
Mary Jane Archer on 9/30/00***

MARY JANE ARCHER, Chief
Fiscal Systems and Accounting Branch

Attachment

c: CWDA

FY 00/01 INDIRECT COST RATE (ICR)

Data from FY 98/99 County Expense Claims

FY 00/01 ICR Rate Support Costs/Total Salary From FY 98/99 Data

ALAMEDA	0.27
ALPINE	0.95
AMADOR	0.35
BUTTE	0.21
CALAVERAS	0.22
COLUSA	0.33
CONTRA COSTA	0.28
DEL NORTE	0.36
EL DORADO	0.32
FRESNO	0.20
GLENN	0.40
HUMBOLDT	0.31
IMPERIAL	0.33
INYO	0.30
KERN	0.28
KINGS	0.13
LAKE	0.34
LASSEN	0.37
LOS ANGELES DPS	0.27
MADERA	0.22
MARIN	0.23
MARIPOSA	0.26
MENDOCINO	0.27
MERCED	0.18
MODOC	0.31
MONO	0.57
MONTEREY	0.28
NAPA	0.39
NEVADA	0.29
ORANGE	0.31
PLACER	0.47
PLUMAS	0.24
RIVERSIDE	0.25
SACRAMENTO-DHA	0.39
SAN BENITO	0.40
SAN BERNARDINO	0.27
SAN DIEGO	0.27
SAN FRANCISCO	0.24
SAN JOAQUIN	0.25
SAN LUIS OBISPO	0.31
SAN MATEO	0.37
SANTA BARBARA	0.24
SANTA CLARA	0.22
SANTA CRUZ	0.23
SHASTA	0.25
SIERRA	0.26
SISKIYOU	0.44
SOLANO	0.44
SONOMA	0.15
STANISLAUS	0.25
SUTTER	0.25
TEHAMA	0.26
TRINITY	0.43
TULARE	0.39
TUOLUMNE	0.36
VENTURA	0.28
YOLO	0.22
YUBA	0.27
LOS ANGELES DCS	0.28
SAC-DHHS-CHILD	0.15
SAC-DHHS-ADULT	0.19
SMATEO DIP AGING	0.27
PLACER-ASOC	0.81
TOTALS	0.27